

City of Warwick  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 223,414,873	\$ -
Last Year's Levy Tax Collection	2,905,041	-
Prior Years Property Tax Collection	1,610,671	-
Interest & Penalty	2,087,162	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	1,292,886	-
Fines and Forfeitures	149,196	-
Investment Income	333,869	-
Departmental	4,179,111	-
Rescue Run Revenue	2,748,435	-
Police & Fire Detail	637,134	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	1,195,166
Impact Aid	-	-
Medicaid	-	1,574,189
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	1,549,678
CDBG	269,461	-
COPS Grants	216,145	-
SAFER Grants	-	-
Other Federal Aid Funds	276,352	5,414,396
MV Excise Tax Reimbursement & Phase-out	3,093,847	-
State PILOT Program	1,687,863	-
Distressed Community Relief Fund	-	-
Library Resource Aid	722,188	-
Library Construction Aid	126,341	-
Public Service Corporation Tax	1,033,439	-
Meals & Beverage Tax / Hotel Tax	5,222,697	-
LEA Aid	-	39,146,992
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	885,176	689,286
State Food Service Revenue	-	35,843
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	362,172	162,285
Other Revenue	9,370,421	1,673,689
Local Appropriation for Education	-	122,482,464
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 262,624,479</b>	<b>\$ 173,923,989</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	2,253,287	1,218,671
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ 2,253,287</b>	<b>\$ 1,218,671</b>

City of Warwick  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	IT			Works	Rec	Department
Compensation- Group A	\$ 1,262,765	\$ 2,111,487	\$ 784,144	\$ 338,670	\$ 1,673,851	\$ 1,958,864	\$ 6,701,541	\$ 924,491	\$ 14,646,819
Compensation - Group B	-	-	-	-	-	-	-	-	1,512,556
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	17,657	15,051	77	317	4,011	16,198	507,369	38,857	1,439,846
Overtime - Group B	-	-	-	-	-	-	-	-	1,314,117
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	524,790	685,142	247,817	102,042	459,191	422,747	1,720,145	524,790	3,161,088
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	1,078,735
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	34,320	44,807	16,207	6,673	30,030	27,647	112,493	34,320	176,227
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	70,546
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	179,198	233,953	84,621	34,844	156,798	144,354	587,372	179,198	1,239,537
Life Insurance	1,779	2,323	840	346	1,557	1,433	5,833	1,779	9,082
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	540,589	705,769	255,278	105,114	473,015	435,474	1,771,929	540,589	6,740,699
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	1,111,210
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	390,066	428,231	364,084	125,250	755,357	329,802	418,484	117,326	203,173
Materials/Supplies	57,083	58,374	17,191	88,464	28,047	404,076	215,797	58,502	290,633
Software Licenses	-	-	-	393,858	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	-
Insurance	2,028,610	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	86,436	1,678,741	95,361	45,733
Vehicle Operations	-	562	23,938	1,455	5,666	-	839,698	3,276	393,282
Utilities	-	-	65,344	366,839	4,459	191,584	369,640	688,870	211,843
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,430,623	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	191,706	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-	-
Claims & Settlements	427,128	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Other Operation Expenditures	80,000	136,914	-	31,530	24,255	3,260	1,140,214	-	67,136
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,543,985</b>	<b>\$ 4,422,613</b>	<b>\$ 1,859,543</b>	<b>\$ 1,595,403</b>	<b>\$ 3,616,237</b>	<b>\$ 4,021,876</b>	<b>\$ 17,691,586</b>	<b>\$ 3,207,360</b>	<b>\$ 33,712,261</b>

City of Warwick  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 19,842,953	\$ -	\$ 177,532	\$ -	\$ -	\$ -	\$ 50,423,117	\$ 75,614,622
Compensation - Group B	614,502	-	-	-	-	-	2,127,058	7,322,546
Compensation - Group C	-	-	-	-	-	-	-	18,184,940
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	1,760,520	-	2,651	-	-	-	3,802,555	-
Overtime - Group B	228,384	-	-	-	-	-	1,542,501	-
Overtime - Group C	-	-	-	-	-	-	-	534,004
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	4,013,093	-	72,887	-	-	-	11,933,735	11,707,909
Active Medical Insurance- Group B	174,930	-	-	-	-	-	1,253,665	933,662
Active Medical Insurance- Group C	-	-	-	-	-	-	-	4,224,460
Active Dental insurance- Group A	211,063	-	4,767	-	-	-	698,553	570,417
Active Dental Insurance- Group B	11,440	-	-	-	-	-	81,986	46,125
Active Dental Insurance- Group C	-	-	-	-	-	-	-	230,532
Payroll Taxes	1,020,434	-	24,889	-	-	-	3,885,200	7,530,167
Life Insurance	15,047	-	247	-	-	-	40,267	-
State Defined Contribution- Group A	-	-	-	-	-	-	-	447,012
State Defined Contribution - Group B	-	-	-	-	-	-	-	33,282
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	1,150,376
Other Benefits- Group B	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	23,664
Local Defined Benefit Pension- Group A	18,934,921	-	75,082	-	-	-	30,578,459	87
Local Defined Benefit Pension - Group B	180,196	-	-	-	-	-	1,291,406	82,395
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	1,694,868
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	9,971,216
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	878,307
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	931,690	-	81,828	-	-	-	4,145,292	21,814,900
Materials/Supplies	245,919	-	15,783	-	-	-	1,479,870	1,662,025
Software Licenses	-	-	-	-	-	-	393,858	868,822
Capital Outlays	-	-	43,166	-	-	-	43,166	3,903,631
Insurance	-	-	-	-	-	-	2,028,610	493,305
Maintenance	35,180	-	-	-	-	-	1,941,451	319,932
Vehicle Operations	354,825	-	-	-	-	-	1,622,703	524,124
Utilities	311,291	-	20,352	-	-	-	2,230,222	2,964,875
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,430,623	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	191,706	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	427,128	6,170
Community Support	-	-	-	-	-	-	-	-
Other Operation Expenditures	352,627	-	-	-	-	-	1,835,935	247,927
Local Appropriation for Education	-	-	-	122,482,464	-	-	122,482,464	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	3,770,340	-	3,770,340	-
Municipal Debt- Interest	-	-	-	-	481,593	-	481,593	-
School Debt- Principal	-	-	-	-	2,878,331	-	2,878,331	-
School Debt- Interest	-	-	-	-	878,705	-	878,705	-
Retiree Medical Insurance- Total	-	-	-	-	-	8,665,430	8,665,430	526,690
Retiree Dental Insurance- Total	-	-	-	-	-	149,610	149,610	4,725
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 49,239,018</b>	<b>\$ -</b>	<b>\$ 519,182</b>	<b>\$ 122,482,464</b>	<b>\$ 8,008,969</b>	<b>\$ 8,815,040</b>	<b>\$ 264,735,537</b>	<b>\$ 174,517,716</b>

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	1,218,671	1,688,861
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 1,218,671</b>	<b>\$ 1,688,861</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>(1,076,442)</b>	<b>(1,063,917)</b>
<b>Fund Balance1- beginning of year</b>	<b>\$32,065,619</b>	<b>\$2,306,306</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>32,065,619</b>	<b>2,306,306</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 30,989,177</b>	<b>\$ 1,242,389</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Warwick  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>2</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>2</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
General Fund	\$ 262,624,478	\$ 564,426	\$ 134,244,103	\$ 130,528,744	\$ (1,583,943)	\$ 29,020,619	\$ -	\$ 29,020,619	\$ 27,436,676
Debt Service Fund	-	8,516,470	8,008,970	-	507,500	3,045,000	-	3,045,000	3,552,500
<b>Totals per audited financial statements</b>	<b>\$ 262,624,478</b>	<b>\$ 9,080,896</b>	<b>\$ 142,253,073</b>	<b>\$ 130,528,744</b>	<b>\$ (1,076,443)</b>	<b>\$ 32,065,619</b>	<b>\$ -</b>	<b>\$ 32,065,619</b>	<b>\$ 30,989,176</b>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify portion transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 122,012,274	\$ (122,012,274)	\$ -	\$ -	\$ -	\$ -	\$ -
Elimination of transfer between debt service and general fund	-	(8,516,470)	-	(8,516,470)	-	-	-	-	-
Portion of Municipal Appropriation for Education reported net on financial statements but expense on MTP2	-	-	470,190	-	(470,190)	-	-	-	(470,190)
Remaining committed for education transferred by school back to city and reflected as committed for education as a fund balance for the city but for school purposes to end FY18	-	157,447	-	-	157,447	-	-	-	157,447
Debt service Transfer to city reported as net in audit and reflected as a source for MTP2	-	1,531,414	-	-	1,531,414	-	-	-	1,531,414
Re-appropriated fund balance transferred from city to school and reported net on audit and as use on MTP2	-	-	-	1,218,671	(1,218,671)	-	-	-	(1,218,671)
Rounding	1	-	-	-	1	-	-	-	1
<b>Totals Per MTP2</b>	<b>\$ 262,624,479</b>	<b>\$ 2,253,287</b>	<b>\$ 264,735,537</b>	<b>\$ 1,218,671</b>	<b>\$ (1,076,442)</b>	<b>\$ 32,065,619</b>	<b>\$ -</b>	<b>\$ 32,065,619</b>	<b>\$ 30,989,177</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Warwick  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Other		Total Other		Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
	Total Revenue	Financing Sources	Total Expenditures	Financing Uses					
School Unrestricted Fund	\$ 50,333,157	\$ 122,012,274	\$ 171,860,912	\$ 484,519	\$ -	\$ -	\$ -	\$ -	\$ -
School Special Revenue Funds	8,518,125	484,519	10,260,489	-	(1,257,845)	2,306,306	-	2,306,306	1,048,461
<b>Totals per audited financial statements</b>	<b>\$ 58,851,282</b>	<b>\$ 122,496,793</b>	<b>\$ 182,121,401</b>	<b>\$ 484,519</b>	<b>\$ (1,257,845)</b>	<b>\$ 2,306,306</b>	<b>\$ -</b>	<b>\$ 2,306,306</b>	<b>\$ 1,048,461</b>

**Reconciliation from financial statements to MTP2**

Remaining committed for education transferred back to City and reflected as committed for education as a fund balance for the city but for school purposes to end FY18	\$ -	\$ -	\$ -	\$ 157,447	\$ (157,447)	\$ -	\$ -	\$ -	\$ (157,447)
Municipal Appropriation for Education reported as a transfer on financial statements but revenue on MTP2	122,012,274	(122,012,274)	-	-	-	-	-	-	-
Portion of Municipal Appropriation for Education reported net on financial statements but revenue on MTP2	470,190	-	-	-	470,190	-	-	-	470,190
State contributions on behalf of pension are reported as revenues and expenditures on financial statements only	(7,409,776)	-	(7,409,776)	-	-	-	-	-	-
Debt service transfer to city reported as net in audit and reflected as a source for MTP2	-	-	-	1,531,414	(1,531,414)	-	-	-	(1,531,414)
Re-appropriated fund balance transferred from city to school and reported net on Audit and as source on MTP2	-	1,218,671	-	-	1,218,671	-	-	-	1,218,671
Transfer (of 484k from School Unrestricted to the Lunch Fund) is reported as an Other Financing Sources and Use for GAAP while it is not reported in UCOA.	-	(484,519)	-	(484,519)	-	-	-	-	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund. Reported as unrestricted revenue but not expense in restricted funds.	-	-	(194,503)	-	194,503	-	-	-	194,503
Rounding	19	-	594	-	(575)	-	-	-	(575)
<b>Totals Per MTP2</b>	<b>\$ 173,923,989</b>	<b>\$ 1,218,671</b>	<b>\$ 174,517,716</b>	<b>\$ 1,688,861</b>	<b>\$ (1,063,917)</b>	<b>\$ 2,306,306</b>	<b>\$ -</b>	<b>\$ 2,306,306</b>	<b>\$ 1,242,389</b>

**Reconciliation from MTP2 to UCOA**

Committed for Education fund balance available from FY 17 reflected as Revenue for UCOA	\$ 1,218,671	\$ (1,218,671)	\$ -	\$ -
Debt Service transfer reflected as expense for UCOA and use for MTP2	-	-	1,531,411	(1,531,411)
Remaining fund balance transferred back to city and reported net in UCOA	(157,447)	-	-	(157,447)
Rounding	3,708	-	400	(3)
<b>Totals per UCOA Validated Totals Report</b>	<b>\$ 174,988,921</b>	<b>\$ -</b>	<b>\$ 176,049,527</b>	<b>\$ -</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.